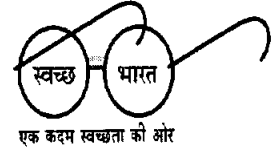




भारत सरकार
वाणिज्य और उद्योग मंत्रालय
वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नोएडा विशेष आर्थिक क्षेत्र
नोएडा-दादरी रोड, फेज-2, नोएडा - 201305
जिला- गौतम बुद्ध नगर (उत्तर प्रदेश)



फा०सं०.10/20/2011-SEZ/

दिनांक : 10/09/2021

सेवा में,

1. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली- 110001।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002।
3. आयुक्त, सीमा शुल्क, नोएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुद्ध नगर, उत्तर प्रदेश - 201306.
4. प्रधान आयुक्त, आयकर, प्लॉट सं- ए-2 डी, आयकर भवन, सेक्टर - 24, नोएडा।
5. उपसचिव आई एफ - 1, बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
6. मुख्य कार्यकारी अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नोएडा (उत्तर प्रदेश)।
7. मुख्य कार्यकारी अधिकारी, ग्रेटर नोएडा औद्योगिक विकास प्राधिकरण, प्लॉट नं 01, नॉलेज पार्क -4, ग्रेटर नोएडा, गौतम बुद्ध नगर, (उत्तर प्रदेश)।
8. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नोएडा (उत्तर प्रदेश)।
9. उपाध्यक्ष, बुलन्दशहर खुर्जा विकास प्राधिकरण, ओल्ड जी टी रोड, श्री आनंद वाटिका कॉलोनी, खुर्जा- 203131
10. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता।

विषय: नोएडा, ग्रेटर नोएडा और खुर्जा में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री ए० बिपिन मेनन, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 08/09/2021 को पूर्वाह्न 11:00 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त - एतद संबंधी।

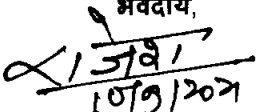
महोदय,

उपरोक्त विषय के सन्दर्भ में नोएडा, ग्रेटर नोएडा और खुर्जा में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री ए० बिपिन मेनन, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 08/09/2021 को पूर्वाह्न 11:00 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

प्रतिलिपि:-

1. सम्बंधित निर्दिष्ट अधिकारी।
2. सहायक विकास आयुक्त (प्रशासन) - कार्यवृत्त की एक प्रति हिंदी अनुवाद हेतु संलग्न है।

भवदीय,

10/09/2021
(राजेश कुमार)
उप विकास आयुक्त

NOIDA SPECIAL ECONOMIC ZONE

Minutes of the Approval Committee meeting in respect of private SEZs located in Noida, Greater Noida & Khurja held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner, NSEZ at 11:00 AM on 08.09.2021 through Video Conferencing.

The following members of Approval Committee participated in the meeting through video conferencing-

- (i) Shri Rajesh Kumar, Dy. Development Commissioner, NSEZ.
- (ii) Shri N.K. Tiwari, Asstt. Commissioner (Customs), Noida.
- (iii) Shri Sashi Prabhakar, Income Tax Officer, Noida.
- (iv) Ms. Garima Mishra, Asstt. Manager, DIC, Noida
- (v) Shri Rakesh Kumar, FTDO, O/o Addl. DGFT, CLA, New Delhi.

2. Besides, during the meeting i) Shri Vishal Gupta, Specified Officer (I/C), ii) Shri Prakash Chand Upadhyay, ADC, (iii) Shri Mohan Veer Ruhella, ADC, (iv) Shri Rajendra Mohan Kashyap, Steno Gr-II, and (v) Sh. Anuj Dixit, UDC were also present to assist the Approval Committee. It was informed that the quorum is available and the meeting can proceed.

3. At the outset, the Chairman welcomed the participants. After brief introduction, each item included in the agenda was taken up for deliberations one by one. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / representatives of the developers / units, wherever required, the following decisions were taken:-

1. Ratification of the Minutes of the Approval Committee meeting held on 05.08.2021

As no reference in respect of the decisions of the Approval Committee held on 05.08.2021 was received from any of the members of the Approval Committee or trade, therefore, Minutes of the Meeting held on 05.08.2021 were unanimously ratified.

Item No.2: Proposals for approval of list of materials for authorized operations:-



2.1 M/s. HCL Technologies Ltd., Developer

2.1.1 M/s. HCL Technologies Ltd., Developer of IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector- 126, Noida (U.P) has submitted the proposal for approval of list of materials to carry on default authorized operations in their SEZ:-

S. No.	Authorized Operation	Sl No. at default list of Auth.Opn. as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
1.	Construction of all types of buildings in processing area as approved by the Unit Approval Committee	22	459.17
2.	Power (including power backup facilities) for captive use only.	23	448.83
3.	Air Conditioning of processing area	21	184.17
4.	Roads with Street lighting, signals and signage	01	10.00
		Total	1102.17

2.1.2 Shri D.K. Sharma, Associate Director of M/s. HCL Technologies Ltd. joined the meeting through video conferencing. Regarding proposed procurement of 2000 Nos. of Capacitors, he informed that these are related to UPS accessories and are used - for smoothing out fluctuations in voltages. The life of these capacitors, are usually 5-to-7 years only and requires replacements in all towers, because their life, near to expiry. UPS comes under critical equipment category and direct related to business continuity.

2.1.3 After due deliberations, Approval Committee unanimously approved the proposed list of materials, subject to the condition that Specified Officer shall ensure that no 'Restricted / Prohibited' item shall be allowed.

2.2 M/s. Coforge Ltd., Developer

2.2.1 M/s. Coforge Ltd., Developer of IT/ITES SEZ at Plot No. TZ-02 & 2A, Sector- Techzone, Greater Noida (U.P) has submitted the proposal for approval of list of materials to carry on default authorized operations in their SEZ:-

S. No.	Authorized Operation	Sl No. at default list of materials as per Inst. No. 50 & 54	Estimated Cost (Rs in Lakhs)
1.	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	18.09
	Telecom and other communication facilities including internet connectivity.	05	40.00

Logesh

2.			
		Total	58.09

2.2.2. After due deliberations, Approval Committee unanimously approved the proposed list of materials, subject to the condition that Specified Officer shall ensure that no 'Restricted / Prohibited' item shall be allowed.

Item No. 3. Proposals for changes in projections of input services:

3.1 M/s. Optum Global Solutions (India) Pvt. Ltd. (Unit-II)

3.1.1. The Approval Committee in its meeting held on 20.05.2021 had approved the proposal of M/s. Optum Global Solutions (India) Pvt. Ltd. (Unit-II) for expansion of area & following revised projections of its unit located in the Oxygen Business Park Pvt. Ltd. IT/ITES SEZ at Plot No. 7, Sector-144, Noida (Uttar Pradesh), which has been conveyed to the unit vide this office letter dated 11.06.2021:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projections	Revised Projections
Projected FOB value of exports	34073.00	83505.47
Foreign Exchange Outgo	4964.00	3334.65
NFE Earnings	29109.00	80170.82
Imported Capital Goods	3264.00	1890.55
Indigenous Capital Goods	1396.00	2232.79
Indigenous Input Services	0.00	580.00

3.1.2. Thereafter, unit has informed that they will procure both indigenous & imported input services, as per details given below:-

(Rs. in lakhs)

Particulars (for five years)	Revised Projections
Indigenous Input Services	140.00
Imported Input Services	440.00
Total	580.00

3.1.3. The unit had submitted list of imported & indigenous input services with their SAC codes. However, none of the services particularly matches with the description of services mentioned in default list of 67 services, except "Commercial training & coaching services".

3.1.4. Shri Harpreet Singh, Sr. Manager- Tax & Shri Tejasvi Anand, authorised representative of M/s. Optum Global Solutions (India) Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. The representatives clarified that all the input services are well covered under the default list of 67 services.

3.1.5. After due deliberations, the Approval Committee unanimously approved the value of imported &

Agreed

indigenous input services, subject to submission of the details of input services as per the Sl. No. and description in the default list of 67 services.

3.2: M/s. Optum Global Solutions (India) Pvt. Ltd. (Unit-I)

3.2.1 M/s. Optum Global Solutions (India) Pvt. Ltd. (Unit-I) has submitted proposal for approval of the value of imported & indigenous input services in respect of its located in the Oxygen Business Park Pvt. Ltd. IT/ITES SEZ at Plot No. 7, Sector-144, Noida (Uttar Pradesh), as given below:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projections	Revised Projections
Projected FOB value of exports	227450.00	227450.00
Foreign Exchange Outgo	14328.00	14328.00
NFE Earnings	213122.00	213122.00
Imported Capital Goods	4328.00	4328.00
Indigenous Capital Goods	994.00	994.00
Imported Input Services	0.00	3176.95
Indigenous Input Services	0.00	31889.84

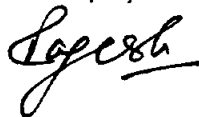
3.2.2. The unit has submitted a list of services (imported & indigenous) giving relevant SAC Codes with the serial number and description of the default list of services as well as additional services approved to the unit, under which the proposed services are covered. The unit has mentioned that there will be no change in NFE earnings as the aforesaid imported services were already reported as a part of NFE working in their proposal of renewal of LOA submitted on 19.07.2017.

3.2.3. Shri Harpreet Singh, Sr. Manager- Tax & Shri Tejasvi Anand, authorised representative of M/s. Optum Global Solutions (India) Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. The representatives clarified that all the input services are well covered under the default list of 67 services.

3.2.4. After due deliberations, the Approval Committee unanimously approved the value of imported & indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services.

3.3: M/s. Globallogic India Pvt. Ltd. (Unit-I)

3.3.1. Specified Officer, Oxygen Business Park Pvt. Ltd. IT/ITES SEZ, Plot No. 7, Sector-144, Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. Globallogic India Pvt. Ltd. (Unit-I) duly accepted by them. On examination it was observed that the value of imported input services of Rs.3979.97 lakhs & indigenous input services of Rs.10923.54 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking were not approved in the projections of the unit. The Competent Authority accepted the Bond-cum-LUT and decided to place the revised projections of input services before the Approval Committee. The unit has submitted list of indigenous input services. However, details of imported input services not submitted. The existing & revised projections of the unit are as under:-



(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	123303.00	123303.00
Foreign Exchange Outgo	7959.96	7959.96
NFE Earning	115343.04	115343.04
Imported Capital Goods	3979.98	3979.98
Imported Services	00.00	3979.97
Indigenous Capital Goods	12374.39	12374.39
Indigenous Input Services	00.00	10923.54

3.3.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit. The Approval Committed directed to obtain details of imported input services from the unit as per the Sl. No. and description in the default list of 67 services.

3.4: M/s. Globallogic India Pvt. Ltd. (Unit-II)

3.4.1 Specified Officer, Oxygen Business Park Pvt. Ltd. IT/ITES SEZ, Plot No. 7, Sector-144, Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. Globallogic India Pvt. Ltd. (Unit-II) duly accepted by them. On examination it was observed that the value of imported input services of Rs.176.36 lakhs & indigenous input services of Rs.8220.63 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking were not approved in the projections of the unit. The Competent Authority accepted the Bond-cum-LUT and decided to place the revised projections of input services before the Approval Committee. The unit has submitted list of imported services & indigenous input services. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	125265.63	125265.63
Foreign Exchange Outgo	7505.29	7505.29
NFE Earning	117760.34	117760.34
Imported Capital Goods	5105.04	5105.04
Imported Services	00.00	176.36
Indigenous Capital Goods	5860.22	5860.22
Indigenous Input Services	00.00	8220.63

3.4.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit. The Approval Committed directed to obtain details of input services from the unit as per the Sl. No. and description in the default list of 67 services.

3.5. M/s. Qualcomm India Pvt. Ltd.

3.5.1 Specified Officer, Seaview Developers Pvt. Ltd. IT/ITES SEZ, Plot No. 20 & 21, Sector-135, Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. Qualcomm India Pvt. Ltd. duly accepted by them. On examination it was observed that the value of indigenous input services of Rs.18528.10 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The Competent Authority accepted the Bond-cum-LUT and decided to place the revised projections of input services before the Approval Committee. The unit has submitted list of 02 nos. indigenous input services which are covered under the default list of 67 services. The existing & revised

projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	105675.00	105675.00
Foreign Exchange Outgo	18642.00	18642.00
NFE Earning	87033.00	87033.00
Imported Capital Goods	8609.00	8609.00
Indigenous Capital Goods	3143.00	3143.00
Indigenous Input Services	00.00	18528.10

3.5.2. Shri Ganesh S., Sr. Manager & Mr. Ashish Jhagrawat, authorized representative of M/s. Qualcomm India Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. The representatives informed that the proposed input services are well covered under the default list of 67 services.

3.5.3. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

3.6. M/s. R1 RCM Global Pvt. Ltd.

3.6.1. Specified Officer, Seaview Developers Pvt. Ltd. IT/ITES SEZ, Plot No. 20 & 21, Sector-135, Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. R1 RCM Global Pvt. Ltd. duly accepted by them. On examination it was observed that the value of indigenous input services of Rs.31252.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The Competent Authority accepted the Bond-cum-LUT and decided to place the revised projections of input services before the Approval Committee. The unit has been asked to submit the details of input services. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	111210.42	111210.42
Foreign Exchange Outgo	2479.11	2479.11
NFE Earning	108731.31	108731.31
Imported Capital Goods	1132.95	1132.95
Indigenous Capital Goods	656.51	656.51
Indigenous Input Services	00.00	31252.00

3.6.2. Shri Uday Goel, DGM of M/s. R1 RCM Global Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. He informed that the input services being availed by the unit are well covered under the default list of 67 services.

3.6.3. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit. The Approval Committee directed the representative of the unit to submit details of input services giving Sl. No. and description as per the default list of 67 services.

3.7: M/s. Exl Service.com (India) Pvt. Ltd.

3.7.1. Specified Officer, Oxygen Business Park Pvt. Ltd. IT/ITES SEZ, Plot No. 7, Sector-144, Noida (U.P.)

forwarded Bond-cum-Legal undertaking executed by M/s. Exl Service.com (India) Pvt. Ltd. duly accepted by them. On examination it was observed that the value of indigenous input services of Rs.18515.91 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking were not approved in the projections of the unit. The Competent Authority accepted the Bond-cum-LUT and decided to place the revised projections of input services before the Approval Committee. The unit has mentioned that they shall be using the services of specified 67 services in the default list issued by DC, NSEZ/DOC. However, the unit has mentioned HSN codes instead of SAC codes. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	198015.40	198015.40
Foreign Exchange Outgo	11117.42	11117.42
NFE Earning	186897.98	186897.98
Imported Capital Goods	3196.80	3196.80
Indigenous Capital Goods	2131.20	2131.20
Indigenous Input Services	00.00	18515.91

3.7.2. Shri Raman Bhasin, Sr. AVP of M/s. Exl Service.com (India) Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. He informed that the input services being availed by the unit are well covered under the default list of 67 services. They have prepared the list of input services with SAC Code and will submit the same.

3.7.3. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit. The Approval Committee directed the representative of the unit to submit details of input services giving Sl. No. and description as per the default list of 67 services.

Item No. 4: Proposals for approval of additional input services (CAM Charges).

4.1: M/s. Optum Global Solutions (India) Pvt. Ltd.

4.1.1. The Approval Committee in its meeting held on 12.07.2021 had deferred the proposal of M/s. Optum Global Solutions (India) Pvt. Ltd. for inclusion of 'Common Area Maintenance ('CAM' or 'maintenance') charges' paid to the SEZ Developer for the area occupied by Cafeteria, in the default list of services to avail GST exemption in respect of its two units located in the Oxygen Business Park Pvt. Ltd. IT/ITES SEZ at Plot No. 07, Sector-144, Noida (U.P.), for greater deliberation on all aspects including practice in other SEZ's.

4.1.2. In this regard, Authorised Officer, Oxygen Business Park SEZ, Noida informed that the matter was discussed with the Authorised Officers of Seaview Developers Pvt. Ltd. SEZ, Sector-135, Noida, Golden Tower Infratech Pvt. Ltd. SEZ, Sector-144, Noida and Artha Infratech Pvt. Ltd. SEZ, Greater Noida. It has been communicated by them that in these SEZs all the "Common Area Maintenance" charges are being charged on invoices issued under LUT without payment of tax. Further, Specified Officer, Gurgaon SEZs has informed that in practice, the developer charges SEZ unit of CAM charges for common areas outside the premises at fixed rate which is also zero rated and no GST is charged on CAM (Common Area Maintenance).

4.1.3. Shri Harpreet Singh, Sr. Manager- Tax & Shri Tejasvi Anand, authorised representative of M/s. Optum Global Solutions (India) Pvt. Ltd. joined the meeting through video conferencing and explained the proposal.

4.14. After due deliberations, the Approval Committee, taking into account the practices being followed in other private SEZs under the jurisdiction of DC Noida SEZ in respect of levy of GST on Common Area Maintenance Charges and the fact that the common areas facilitated the operations of the SEZ, unanimously approved the proposal of M/s. Optum Global Solutions (India) Pvt. Ltd. for inclusion of 'Common Area Maintenance charges', being paid by the Unit to the SEZ Developer, as additional authorised service to the Unit to avail GST exemption on it, in respect of its two units located in the Oxygen Business Park Pvt. Ltd. IT/ITES SEZ, Sector-144, Noida (U.P.).

Item No. 5: Cases of Sale of services in DTA against payment in INR.

5.1 M/s. Saasforce Consulting Private Limited.

5.11 M/s. Saasforce Consulting Private Limited has submitted details of DTA sales of Rs.173,28,572/- in INR during FY 2019-20 by its unit located in the Seaview Developers Pvt. Ltd. IT/ITES SEZ at Sector-135, Noida (Uttar Pradesh). Out of total DTA sales of Rs.173,28,572/-, the unit has made sale of services in DTA for Rs.171,90,597/- (approx. Rs.171.91 lakhs) against payment in INR and scrap sale of Rs.1,37,975/-.

5.12 The Approval Committee observed that the services rendered by the unit in Domestic Tariff Area amounting to Rs.171.91 lakhs during FY 2019-20, are not as per the provisions of Section 2(z) (iii) of SEZ Act, 2005 whereby the services rendered by the SEZ unit should be paid in free foreign exchange only.

5.13. After due deliberations, the Approval Committee empowered the Development Commissioner, NSEZ to issue Show Cause Notice and adjudicate in terms of Section 11(2) of the Foreign Trade (Development & Regulation) Act, 1992, for effecting DTA sale of services in INR in violation of Section 2(z) of the SEZ Act, 2005.

Item No. 06. Alleged misuse of Letter of Approval

6.1 M/s. Cricplex Sports Management Private Limited.

6.11 The Specified Officer, NSEZ forwarded an incident report on 06/08/2021 in respect of M/s. Cricplex Sports Management Private Limited and M/s. Aannya Software Private Limited, both the unit located in the Artha Infratech Pvt.Ltd. IT/ITES SEZ at Plot No.21, Sector Tech Zone-IV, Greater Noida (U.P), that:

"(i) It is to bring to your kind notice that last Night local police conducted a raid in the premises of M/s. Aannya Software (P) Ltd. & Cricplex Sports Management (P) Ltd both working as SEZ units under LOA no. 10/60/2019-SEZ/692 dated 16/01/2020 and LOA No. 10/59/2019-SEZ/937 dated 20/01/2020 respectively in the Artha Infratech (P) Ltd. (SEZ)

(ii) During the raid, police found that the said units were involved in clandestinely running a fake call center through which they were cheating US Citizens. In the process the Police has seized their Laptops and Desktops.

6.12. In this regard, a Show Cause Notice dt.10.08.2021 issued by DC, NSEZ to the unit as to why the LOA granted to the unit should not be cancelled under section 16 of the SEZ Act, 2006 for undertaking the alleged activities causing police action. The LOA of the unit was also suspended with immediate effect. The unit was also given opportunity to be heard in person before the Development Commissioner, to explain their case on Monday, 16th August and subsequently on 19th August, 2021 at 10:30 am through

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video conferencing, however, no one appeared from the unit's side.

6.13. The SEZ Developer, M/s. Artha Infratech Pvt. Ltd. forwarded a copy of the FIR lodged against the SEZ unit after police raid in the unit's premises in the SEZ. The Developer mentioned that the furniture and fit-outs in the space occupied by the company is owned by Artha Infratech. The Police Officials have taken in their custody all the computers, records and other belongings of these companies. As a result nothing owned by the company remain lying in the office space it was operating from. The keys of unit's office have been handed over by the unit, now these spaces are under their control and their lock and keys. The Developer has requested to cancel the LOA issued to the unit with immediate effect.

6.14. As per copy of FIR received through the SEZ Developer, *"the accused boys and girls spotted at SEZ unit premises making fraud with foreign citizens and cheating money from them. They would interact with the foreign citizens over internet and scare them by telling that their computer has got virus. Then the accused would got controlled their computer through remote access apps and informed them about some fake deficiencies in computer. The accused would then offer them a solution for virus removal and they used to ask for the codes of Google play cards from them and put them in other accounts and gives to their boss Mr. Deepak Aggarwal who gets converted it into cash and makes payment to its employees"*.

6.15. The unit has submitted a letter dt.17.08.2021, wherein the unit has mentioned that they surrender their LOA with immediate effect. The unit has also served Board Resolution dt.17.06.2021, authorizing Ms. Swati Yadav to represent the company and sign, submit and execute documents on behalf of the company.

6.16. Ms. Swati Yadav, HR of M/s. Cricplex Sports Management Private Limited and Shri Rajiv Baghel, Sr. Manager of M/s. Artha Infratech Pvt. Ltd. (SEZ Developer) joined the meeting through video conferencing. Ms. Swati Yadav informed that she was not aware about the activities being carried out in the SEZ unit. The directors of M/s. Cricplex Sports Management Private Limited and M/s. Aannya Software Private Limited are not in her contact. She further informed that no assets are left in unit's premises and they have handed over the keys of SEZ premises to the SEZ Developer. Shri Rajiv Baghel, representative of SEZ Developer informed that lease rent for 1 month is due against the unit. The representative of the Unit informed that the Management has decided to exit out the SEZ scheme.

6.17. After due deliberations, the Approval Committee directed to write to the Police Commissioner, G.B. Nagar/ Greater Noida to get information on the present status of the police case against the company and to also inform that the Unit has expressed its desire to exit out of the SEZ scheme. If the Police have any objection to the proposal of the Unit to exit out of the Unit, the same may be communicated to the office of Development Commissioner within 15 days of the receipt the letter otherwise it may be presumed that the Police authorities have no objection to the proposal of the Unit to exit from the SEZ scheme. It was also directed to take up the matter with GST department, SEZ developer and other concerned Govt. departments to indicate their dues, if any, against the company to decide further course of action in the matter.

6.2 M/s. Aannya Software Private Limited

6.2.1 The Specified Officer, NSEZ forwarded an incident report on 06/08/2021 in respect of M/s. Cricplex Sports Management Private Limited and M/s. Aannya Software Private Limited, both the unit located in the Artha Infratech Pvt.Ltd. IT/ITES SEZ at Plot No.21, Sector Tech Zone-IV, Greater Noida (U.P), that:

"(i) It is to bring to your kind notice that last Night local police conducted a raid in the premises of M/s. Aannya Software (P) Ltd. & Cricplex Sports Management (P) Ltd both working as SEZ units



under LOA no. 10/60/2019-SEZ/692 dated 16/01/2020 and LOA No. 10/59/2019-SEZ/937 dated 20/01/2020 respectively in the Artha Infratech (P) Ltd. (SEZ)

(ii) During the raid, police found that the said units were involved in clandestinely running a fake call center through which they were cheating US Citizens. In the process the Police has seized their Laptops and Desktops.

6.2.2. In this regard, a Show Cause Notice dt.10.08.2021 issued by DC, NSEZ to the unit as to why the LOA granted to the unit should not be cancelled under section 16 of the SEZ Act, 2006 for undertaking the alleged activities causing police action. The LOA of the unit was also suspended with immediate effect. The unit was also given opportunity to be heard in person before the Development Commissioner, to explain their case on Monday, 16th August and subsequently on 19th August, 2021 at 10:00 am through video conferencing, however, no one appeared from the unit's side.

6.2.3. The SEZ Developer, M/s. Artha Infratech Pvt. Ltd. forwarded a copy of the FIR lodged against the SEZ unit after police raid in the unit's premises in the SEZ. The Developer mentioned that the furniture and fit-outs in the space occupied by the company is owned by Artha Infratech. The Police Officials have taken in their custody all the computers, records and other belongings of these companies. As a result nothing owned by the company remain lying in the office space it was operating from. The keys of unit's office have been handed over by the unit, now these spaces are under their control and their lock and keys. The Developer has requested to cancel the LOA issued to the unit with immediate effect.

6.2.4. As per copy of FIR received through the SEZ Developer, *"the accused boys and girls spotted at SEZ unit premises making fraud with foreign citizens and cheating money from them. They would interact with the foreign citizens over internet and scare them by telling that their computer has got virus. Then the accused would got controlled their computer through remote access apps and informed them about some fake deficiencies in computer. The accused would then offer them a solution for virus removal and they used to ask for the codes of Google play cards from them and put them in other accounts and gives to their boss Mr. Deepak Aggarwal who gets converted it into cash and makes payment to its employees".*

6.2.5. The unit has submitted a letter dt.17.08.2021, wherein the unit has mentioned that they surrender their LOA with immediate effect. The unit has also served Board Resolution dt.17.06.2021, authorizing Ms. Swati Yadav to represent the company and sign, submit and execute documents on behalf of the company.

6.2.6. Ms. Swati Yadav, HR of M/s. Aannya Software Private Limited and Shri Rajiv Baghel, Sr. Manager of M/s. Artha Infratech Pvt. Ltd. (SEZ Developer) joined the meeting through video conferencing. Ms. Swati Yadav informed that she was not aware about the activities carried out in the SEZ unit. The directors of M/s. Cricplex Sports Management Private Limited and M/s. Aannya Software Private Limited are not in her contact. She further informed that no assets are left in unit's premises and they have handed over the keys of SEZ premises to the SEZ Developer. Shri Rajiv Baghel, representative of SEZ Developer informed that lease rent for 1 month is due against the unit. The representative of the Unit informed that the Management has decided to exit out the SEZ scheme.

6.2.7. After due deliberations, the Approval Committee directed to write to the Police Commissioner, G.B. Nagar/ Greater Noida to get information on the present status of the police case against the company and to also inform that the Unit has expressed its desire to exit out of the SEZ scheme. If the Police have any objection to the proposal of the Unit to exit out of the Unit, the same may be communicated to the office of Development Commissioner within 15 days of the receipt the letter otherwise it may be presumed that the Police authorities have no objection to the proposal of the Unit to exit from the SEZ scheme. It was also directed to take up the matter with GST department, SEZ developer and other concerned Govt.

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departments to indicate their dues, if any, against the company to decide further course of action in the matter.

Agenda item no.: 07: Proposals for inclusion of additional items in LOA:

7.1 M/s. Vardhman Custom Clearing and Forwarding Agents

7.1.1 M/s. Vardhman Custom Clearing and Forwarding Agents has submitted proposal for inclusion of following items with Exim Codes, in the LOA dated 30.10.2018 of its unit located in the Arshiya Northern FTWZ Ltd. Free Trade and Warehousing Zone at Village- Ibrahimpur, Junaidpur urf Maujpur, Khurja Distt-Bulandshahr (U.P.):-

Sl No.	ITC (HS) Code proposed by the unit	Item description	Import / Export Policy Provision
1.	2309	Preparations of a kind used in animal feeding.	Free
2.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	Free [30031000(Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives) - Imports are permitted subject to Registration and other requirements as administered by Drug Controller General of India under the provisions of Drugs and Cosmetics Act.]
3.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	Free [30041010 (Penicillins), 30042092 (Other: -- Rifampicin), 30049052 (Antitubercular drugs; Antileprotic drugs; Antimalarial drugs: - Rifampicin) - Imports are permitted subject to Registration and other requirements as administered by Drug Controller General of India under the provisions of Drugs and Cosmetics Act. Import of Oxytocin is Prohibited]
4.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	Free
	3006	Pharmaceutical goods specified in Note 4 to this Chapter-30 of Customs	Free [30069200 (Other: -- Waste

Lajeeh

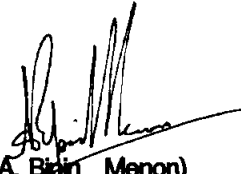
5.	Tariff.	pharmaceuticals) - Subject to Policy Condition No. 2 of Chapter-30].
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7.1.2. No one from the unit joined the meeting hence the Approval Committee took a serious view of the absence of a representative to explain the rationale for this additional products and unanimously deferred the proposal.

The meeting ended with a vote of thanks to the Chair.



(Rajesh Kumar)
Dy. Development Commissioner



(A. Bin Menon)
Development Commissioner